Case: 1:17-md-02804-DAP Doc #: 1923-31 Filed: 07/19/19 1 of 4. PageID #: 95595

# EXHIBIT 28

#### EXPERT REPORT

Analysis of Distributor and Manufacturer Regulatory Compliance to Maintain Effective Controls for the Prevention of Diversion of Controlled Substances

## **Prepared by**

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### Table of Contents

I.	Qualifications and Experience	4
II.	Standards	8
	A. Statutory Duty	8
	B. Regulatory Duty	9
	C. MDL2804 Discovery Ruling No. 12	10
	D. ARCOS/DADS	
	E. DEA Diversion Investigators Manual	15
	F. DEA Distributor Initiative Briefings	16
	G. September 2006 - DEA Guidance Letter	
	H. June 2007 - Southwood Pharmaceuticals, Inc. Distributor Case	
	I. December 2007 – DEA Guidance Letter	20
	J. DEA Administrative Actions	21
	K. Industry Guidelines – Healthcare Distribution Alliance	31
	L. DEA Chemical Handler's Manual	36
	M. Maintenance of Effective Controls Against Diversion of Controlled	
	Substances	36
III.	Identifying Suspicious Orders Distributed in CT1	40
IV.	Registrant Suspicious Order Monitoring Systems (SOMs) (Distributors)	46
	A. Cardinal Health	47
	1.Court Ordered SOMS Discovery Disclosure	47
	2.SOMS Corporate Policy Disclosed	48
	3.Enforcement Actions	49
	4. Suspicious Orders Reported in CT1 Jurisdictions	50
	5.Due Diligence Conducted	51
	6. Opinions Related to Cardinal Health	54
	B. McKesson Corporation	69
	1. Court Ordered SOMS Discovery Disclosures	70
	2.SOMS Corporate Policy Disclosed	70
	3.Enforcement Actions	72
	4. Suspicious Orders in CT1 Jurisdictions	72
	5.Due Diligence Conducted	73
	6. Opinions Related to McKesson Corporation	
	C. AmerisourceBergen Drug Corporation	81
	1.Court Ordered SOMS Discovery Disclosures	
	2.SOMS Corporate Policy Disclosed	
	3. Suspicious Orders in CT1 Jurisdictions	
	4.Due Diligence Conducted	
	5. Opinions Related to AmerisourceBergen Drug Corporation	
	D. CVS Health	94

	1. Court Ordered SOMS Discovery Disclosure	94
	2. SOMS Corporate Policy Disclosed	95
	3.Enforcement Actions	101
	4. Suspicious Orders Reported in CT1 Jurisdictions	104
	5. Opinions Related to CVS	
	E. Walgreens Boots Alliance	114
	1. Court Ordered SOMS Disclosure	115
	2.SOMS Corporate Policy Disclosed	115
	3.Enforcement Actions	115
	4. Due Diligence Conducted	117
	5. Suspicious Orders Reported in CT1 Jurisdictions	120
	6.Opinions Related to Walgreens	120
	F. Henry Schein, Inc. ("Henry Schein")	136
	1. Court Ordered SOMS Disclosure	136
	2. SOMS Corporate Policy Disclosed	136
	3. Enforcement Actions	141
	4. Suspicious Orders Reported in CT1 Jurisdictions	142
	5. Due Diligence Conducted	142
	6. Opinions Related to Henry Schein	142
V.	Registrant Suspicious Order Monitoring Systems (SOMs) (Manufacturers)	145
	A. Allergan	151
	B. Janssen	159
	C. Mallinckrodt	162
	D. Purdue Pharma	167
	E. Endo	172
	F. Teva	178
	G. Insvs	186

#### List of Schedules

Schedule I – Facts and Information Considered

Schedule II – Charts/Graphs from Expert Report of Craig McCann
Schedule III – Cardinal Health Suspicious Orders 2013-2018
Schedule IV –Data Related to Distributions by Cardinal Health to Ross Westbank Pharmacy